

AD : AGE ANALYSIS OF DEBTORS (All values in Rand)

Save File as : Muncde_AD_ccyy_Mnn.XLS (e.g.: GT411_AD_2005_M10)

Change Year End (ccyy) to Financial Year End (e.g.: 2005 for year 2004/2005) and Month End (Mnn) to Active Month (M01=July...M12=June)(e.g.: M10)

Change Muncde to your own municipal code (e.g.: GT411)

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Year	Month				0 -	31 -	61 -	91 -	121 -	151 -	181 Days -	Over 1	Total	Actual Bad	Impairment -
End	End	Mun	Item	Detail	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	1 Year	Year	-	Debts Written	Bad Debts
2014	M11	NC072	1100	Debtors Age Analysis By Income Source											
			1200	Trade and Other Receivables from Exchange Transactions - Water	38,529	609,000	521,544	538,069	23,406,995	0	0	0	25,114,137	0	11,049,103
			1300	Trade and Other Receivables from Exchange Transactions - Electricity	-181,070	384,309	190,727	165,492	2,515,673	0	0	0	3,075,131	0	1,850,904
			1400	Receivables from Non-exchange Transactions - Property Rates	43,062	116,421	99,671	94,324	4,714,081	0	0	0	5,067,559	0	2,312,018
			1500	Receivables from Exchange Transactions - Waste Water Management	398,560	335,880	290,805	286,655	10,476,068	0	0	0	11,787,968	0	5,749,839
			1600	Receivables from Exchange Transactions - Waste Management	118,095	286,441	268,275	273,565	15,135,693	0	0	0	16,082,069	0	6,660,118
			1700	Receivables from Exchange Transactions - Property Rental Debtors	-39,100	34,046	39,583	39,975	1,479,007	0	0	0	1,553,511	0	307,929
			1810	Interest on Arrear Debtor Accounts						0	0	0	0	0	0
			1820	Recoverable unauthorised, irregular or fruitless and wasteful Expenditure						0	0	0	0	0	0
			1900	Other	7,062	6,822	5,618	5,620	316,695	0	0	0	341,817	0	540,392
			2000	Total By Income Source	385,138	1,772,919	1,416,223	1,403,700	58,044,212	0	0	0	63,022,192	0	28,470,303
			2100	Debtors Age Analysis By Customer Group											
			2200	Organs of State	-22,641	154,804	71,986	58,955	774,601	0	0	0	1,037,705	0	0
			2300	Commercial	731,384	290,442	151,634	131,819	2,263,010	0	0	0	3,568,289	0	0
			2400	Households	-323,605	1,327,673	1,192,603	1,212,926	55,006,601	0	0	0	58,416,198	0	28,470,303
			2500	Other						0	0	0	0	0	0
			2600	Total By Customer Group	385,138	1,772,919	1,416,223	1,403,700	58,044,212	0	0	0	63,022,192	0	28,470,303

Notes:

Property Rental Debtors: including housing and land sale debtors

Total By Income Source = Total by Customer Group

The total debtors amount must balance the total amount reflected for debtors on the BSAC return.

Bad Debts=Bad Debts written off during the month

Impairment - Bad Debts i.t.o Council Policy :

The aim of this schedule is to ensure that the impairment contribution is done in a structured manner

The impairment amount that is entered in this block should be the aggregated amount as per the calculation formula in the municipality

If a formule to calculate impairment is not in place this is a tool that can be used to develop such a formula and get it approved as part of the accounting policy